

How to Use This Guide

This publication is designed to assist you in preparing an accurate paper or software-prepared return using TaxWise®.* It is divided into three major sections—Tax Law, TaxWise®, and TaxWise® Online. The white tabs contain tax law in the form of decision trees, charts, and interview tips. The yellow tabs contain step-by-step procedures for electronic return preparation using TaxWise® software. The blue tabs contain information specific to users of the web-based option for TaxWise®.

TaxWise® Online users should take advantage of both the yellow and blue tabs since material that is universal for both forms of TaxWise® is presented in the yellow tab section.

The decision trees and interview tips in the Tax Law section are from your training materials and Publication 17, Your Federal Income Tax Guide (For Individuals). Use these tools during the dialogue with the taxpayer—“ask the right questions; get the right answers.”

In the final tab is a chart depicting Form 1040 entries within the scope of the VITA/TCE program.

*TaxWise® is a copyrighted software program owned by CCH Small Firm Services (CCH). The screen shots in this publication should not be extracted, copied, or distributed without written approval of the IRS.

Note:

1. Some of the TaxWise® screen shots in this guide may not be updated for current tax law. Generally, the screens depicted mirror the current year's version. However, there are some instances where there are embedded references to earlier tax years.
2. Not all forms are authorized for all volunteer programs. Forms intended specifically for the Military VITA Program will be annotated as such. Volunteers should only provide tax assistance based on their level of certification—basic, intermediate, advanced, military, or international.

Are You Ready to Get Started?

Complete this assessment by entering a check mark in the box for “Yes.” Resolve all “No” (unchecked boxes) responses with your site coordinator before assisting taxpayers.

1. Have you signed:
 - ☐ a. The Volunteer Agreement/Standards of Conduct (Form 13615)?
 - ☐ b. The Property Loan Agreement (if applicable) (Form 13632)?
2. Do you know the following:
 - ☐ a. Your duties at the site?
 - ☐ b. Site contacts (emergency, reporting delays, technical issues, etc.)?
 - ☐ c. When you are expected at the site?
 - ☐ d. Your site identification number (SIDN)?
3. Do you have your:
 - ☐ a. Volunteer Resource Guide (Publication 4012)?
 - ☐ b. Guide to Federal Income Tax (Publication 17)?
 - ☐ c. Wallet Card (Form 13645) depicting your certification level (if applicable)?
4. Are the following items at the site:
 - ☐ a. Intake and Interview Sheets (Form 13614-C or approved alternative)?
 - ☐ b. Returns forms, schedules, worksheets, etc. with the site SIDN preprinted on them?

Volunteer Quality Alerts (VQAs)

For the latest volunteer tax law updates and other helpful tips throughout the filing season you can go to www.irs.gov—keyword: Volunteer Quality Alerts. Your site coordinator should share these messages with you.



The Five-Step Interview Process

interview
steps

Goal

Suggested Actions

step
1

Cultivate a comfortable environment and put the taxpayer at ease.

- Introduce yourself; engage in small talk (discuss the weather, difficulty in locating the site, apologize if long wait, etc.).
- Explain the tax return preparation process—the interview, how the information they provide will assist you in determining whether they must file a return, their eligibility for tax credits, etc.
- Allow the taxpayers to share any expectations, needs, and/or concerns by asking whether they have questions before beginning and encouraging them to ask questions throughout the process.
- Be friendly and respectful and speak clearly and simply.

step
2

Use active listening skills.

- Watch for nonverbal listening cues (tone of voice, body language, eye contact, etc.).
- Listen, then respond by restating, paraphrasing, and/or encouraging further dialogue.

step
3

Review the taxpayer's responses to the intake questions (Form 13614-C or equivalent).

- When you start the interview, use one or two open-ended questions, for example, 'Was there anyone else who lived in your home besides the people listed on this form'; this is essential information for determining Head of Household filing status.
- Confirm all the information completed by the taxpayer on the Intake form (Form 13614-C or equivalent).
- If the taxpayer's return does not fall within the scope of the program, (1) courteously explain that volunteer services are limited to those who fall within the scope of the program, (2) Encourage the taxpayer to use the intake sheet in working with another tax service, and (3) thank the taxpayer for coming and express regret you cannot assist them.
- Review all the information documents presented by the taxpayer including W-2s, 1099s, 1098s, etc.
- Scan the information for completeness.
- Ask probing questions to clarify issues.

step
4

Working with the taxpayer, complete the critical intake questions (page 2 of Form 13614-C or equivalent).

- Don't assume—use the interview tips and decision trees in Publication 4012 to confirm:
 - Marital status (filing status)
 - Number of qualifying exemptions
 - Eligibility for child tax credit
 - Eligibility for the earned income credit

step
5

Advise taxpayer of the next steps.

- Restate the return preparation process, quality review procedures, signature and recordkeeping requirements, etc. Make sure you have good contact information in case there are electronic filing issues.